

Sussex-McDaniel P&H

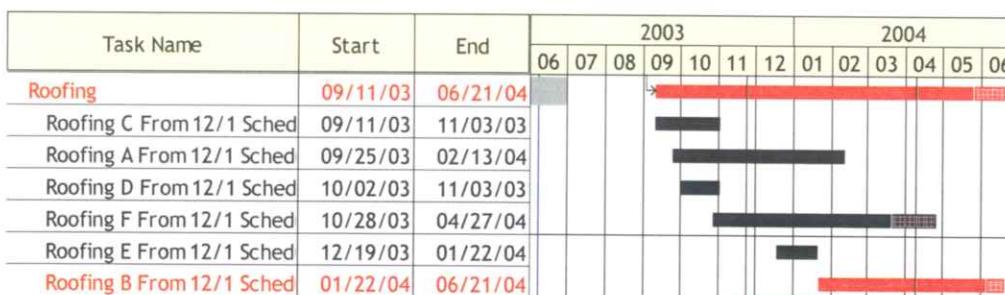
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		<p>AREA C</p> <p>Complete: tech install; VCT floors in classrooms; classroom doors and hardware, ceiling tiles</p> <p>Ongoing: parapet cap flashing</p> <p>AREA D</p> <p>Complete: classroom doors & hardware; classroom VCT floors; technology; ceiling tiles</p> <p>Locker installation ongoing</p> <p>VAVs and AHU online</p> <p>AREA E</p> <p>Complete: classroom doors, hardware, flooring; ceiling tiles</p> <p>Ongoing: locker installation, technology</p> <p>AREA F</p> <p>Complete: Mechanical room equipment installation; paint in gym, aux gym and cafeteria; installation of kitchen and gym equipment</p> <p>Started: gym wood floor; chiller</p> <p>AREA B</p> <p>Complete: classroom roofing</p> <p>Ongoing: Interior CMU; mechanical, electrical, sprinkler rough-in; ext brick veneer; metal wall panels</p>
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Roofing and B Building Delays

As previously noted the aforementioned job meeting notes the completion of the B Building roof, but more importantly is the overall progress milestone achievements for this structure and roofing performance overall given EDiS's daily rebuke of McDaniel for supposedly driving the delay impacts.

The CTA roofing performance was seriously late and the unwillingness to attend project meetings, evidently allowed by EDiS, further exacerbated CTA's non performance. A comparison of their actual performance achievement demonstrates delays to critical performance late in the project, and especially McDaniel's ability to progress interior construction:



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With McDaniel being admonished daily for their supposed role in delaying the contract, the B building is a prime example of delinquent work by a varied group of those contractors that in fact delayed prior performance and placed McDaniel, and ultimately the project, in this delinquent state as of June of 2004, approximately two months prior to planned substantial completion. The following performance monitoring, from a number of project meetings, outlines the failed concrete slab, masonry interior and exterior wall and roofing impact that affords a complete building shell on the 6th of July 2006.

Theatre Stage Slab	2/10: 0%	3/16: "Started"	
Ext Walls	2/10: 75%	3/1: 80%	4/13 100%
Interior Walls	3/1: "Started"	4/13: "Ongoing"	5/12: "Ongoing"
	7/6: "Ongoing"		
Slab-on-grade	1/8: 75%	2/10: 75%	3/1: 85%
	5/12: 100%		
Penthouse Equipment	3/1: Installed		
Roof	3/16: 0%	5/12: "Started"	6/21: Complete

Jun 28	A&S > EDIS	Area A Above-Ceiling Inspection on 6/25/2004
Jun 29	EDIS > MPH	Area A & F Above Ceiling Inspections
Jul 06	EDIS > MPH	Area C Above Ceiling Re-Inspection
Jul 06	CPMM 47	Masonry - Enterprise Ongoing: B Interior walls Roofing - CTA Ongoing: Cap Flashing C E F A Ongoing: Gravel stop penthouses C A F B Drywall - NDK Outstanding: A ceiling and soffits Ongoing: B Framing Ongoing: C D E punch list

As noted earlier, and in the July 12th building and grounds report, once the roofing was complete in the B building, in June of 2004, some eleven months behind schedule, McDaniel is immediately represented as the sole delay impact with no reference to delayed site work, concrete, steel, or roofing construction.

With the recent completion of the B Building roof, masonry performance is still driving this building, and on the 20th of July EDiS notes the contract is 18 months behind schedule.

By July 20th 2004 meeting little more than a week to the original contract completion and near two months beyond the substantial completion, and mechanical is under pressure to work all areas simultaneously, contrary to the baseline schedule logic.

EDiS notes the contract is eighteen weeks behind the schedule, resulting in a substantial completion in mid October 2004, and a final completion in mid December.

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Jul 20	Monthly Project Status Report	<p>SCHEDULE REPORT</p> <p>"Areas C D E and F remain on schedule...B is behind schedule. The Mechanical Contractor has been advised that they must focus on the completion of work in the other areas of the building. We are still concerned about the Mechanical Contractors ability to complete the work in all other areas and still be able to work in area B.</p> <p>The overall project is 18 weeks behind schedule."</p>
Jul 24	EDIS > MPH	Areas A & F Above Ceiling Plumbing Follow-Up Inspection
Jul 27	RLI > EDIS	Release no further funds on this contract w/o our OK
Jul 27	CPMM 50	<p>Masonry - Enterprise</p> <p>Ongoing: B interior walls</p> <p>Roofing - CTA</p> <p>Ongoing: Cap Flashing C E F A</p> <p>Ongoing: Gravel stop penthouses C A F B</p> <p>Drywall - NDK</p> <p>Ongoing: B Framing</p> <p>Ongoing: C D E punch list</p>
Aug 2	EDIS > MPH	Areas C D E final punch lists

In August punch list processing continues, while on the 9th of August, during the building and grounds meeting, it is noted that the advanced state of the HVAC systems ("The HVAC system is operational"), despite significant prior delays to the project. Yet Dwyer of EDIS continues to assert to the IRSd that McDaniel has caused the progress to fall behind schedule.

What is of value in Dwyer's comments is that McDaniel is bringing conditioned air systems on line and they will in fact be operational prior to the commencement of school, confirmed by the fact that school does open despite delays ranging up to twelve months (Concrete Slab Placement).

With such sizable delays prior to McDaniel's rough and finish sequences and ultimately McDaniel bringing the key aspects of the system on line in time to mitigate much of these critical impacts, what was the basis of termination?

Croll, NDK, Murphy and CTA ultimately delayed the project for months in their performance of each of their respective scopes, yet none were made to reclaim their schedule dates.

As for masonry, Enterprise largely held their performance durations, albeit offset three months by delay, but only by prematurely starting installations to the disadvantage of McDaniel and in conflict with the schedule. As a result of these prior, critical contractor's efforts, or lack of same, ultimately McDaniel worked to

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egregiously impacted rough performance duration, and truncated finishes duration to bring the system on line, for the benefit of the finish contractors and the building occupants, only to later be terminated.

Aug 9	B&GMM	"The HVAC system is operational, and the automatic temperature control system is being installed throughout the building. Mr. Ted Dwyer of EDiS explained how the mechanical contractor has caused the progress of the building to fall behind schedule. He also assured the committee that the majority of the building will be usable when the school year begins."
Aug 11	EDIS > MPH	Boiler inspections and Certifications
Aug 18	Monthly Project Status Report - July	<p>AREA A</p> <p>Complete</p> <p>Mechanical & electrical</p> <p>Ceiling grid and tile</p> <p>Doors & hardware</p> <p>Ongoing</p> <p>Flooring around admin area</p> <p>Setup of headed room</p> <p>Toilet partitions and accessories</p> <p>Fire alarm system online and admin area occupied</p> <p>AREA C</p> <p>Punch list</p> <p>Locker room installation</p> <p>AREA D</p> <p>Ongoing: punch list, locker install, corridor VCT</p> <p>AREA E</p> <p>Ongoing: classroom punch list, corridor VCT, locker install</p> <p>AREA F</p> <p>Ongoing: paint lines on gym floor</p> <p>Lockers complete</p> <p>Bleacher install complete</p> <p>Domestic water heater online</p> <p>AREA B</p> <p>Nearly complete: piping & insult in Art/Music/JROTC</p> <p>Ongoing: mech, electrical, sprinkler</p> <p>Complete: Interior CMU</p> <p>Complete: curtain wall, storefront</p> <p>Nearly complete: windows</p> <p>Complete: framing, drywall of Art/Music/JROTC</p> <p>Started: Theatrical rigging</p> <p>SCHEDULE REPORT</p> <p>"Area B is behind schedule. The Mechanical Contractor has been advised that they must focus on the completion of work in other areas of the building. We are still concerned about the Mechanical Contractors ability to complete the work in all other areas and still be able to work in Area B. Even though other contractors are</p>

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		making progress in area B, we expect that the music, choral, art and JROTC rooms may not be complete until the middle of October."
		The overall project is 18 weeks behind schedule."

This most recent observation by Dwyer that McDaniel is responsible for delays that, now amounting to eighteen weeks, conflicts with the prior status afforded by EDiS.

Specifically, at the start of 2004, the overall project was supposedly 12 months behind schedule by EDiS' analysis and wholly due to weather (Monthly progress report December 2003).

This fact is echoed in the School Board's Executive Committee meeting, held at the same time, wherein EDiS stipulated that weather had impacted the project. No other problems or delays are mentioned, and there is no indication of any problems with any other contractors.

This general view of performance holds for the first six months of 2004. In the Executive Committee Meetings, the Buildings & Grounds Committee Meetings and the Monthly Project Status Reports wherein EDiS re affirms that the project is on schedule.

And despite the catastrophe that is B Wing, and CTA's inability to keep the rain out of the buildings per the baseline schedule dates, and the fact that the project overall is 12 - 16 weeks late, McDaniel keeps up a steady drumbeat of progress.

An example is the March 16th 2004 Progress Meeting which lists McDaniel as completing all insulation in E, completing the concrete pad in the mechanical yard, completing setting the return fans in A, B, C and D penthouses, completing exposed round duct in A, setting Girds in C and D, and ongoing work in the boiler room with no reference to progress failings.

If only to re affirm McDaniel's progress as of May 2004, on May 17th Allen and Sheriff stated to EDiS:

"Much work still needs to be done, and details such as thermometers, pressure gauges, vents, flow meter fittings, etc., still need to be installed. But McDaniel's crew is doing a nice job in the Mechanical. Room and we assume will continue to do so until completion."

The initial hint of trouble comes in the May 25th 2004 Progress Meeting where EDiS expresses its concern that McDaniel cannot get all its work done in time for school opening.

Yet the same minutes show McDaniel steadily progressing through its list: valves and controls for gas control panels are complete, as is the aluminum duct in the bathrooms and the chiller piping.

Additionally, despite prior unilateral EDiS acknowledgment of between twelve and eighteen months of delay (By impacts other than McDaniel) EDiS' concern is predicated on the original August date. In essence EDiS is not recognizing the delays that it has cited have occurred in their analysis of impact.

In early June McDaniel keeps moving to completing critical performance milestones, including the piping of the boiler room, D and E building AHU's on June 8th, and completing the piping of A and C penthouses on June 22nd. Though these areas will come under later review for alternate piping and duct layout, they are in fact in operation and afford the school a certificate of occupancy well before the appropriate impacted completion date.

The June 21st 2004 Monthly Project Status Report reports that project performance is still on course, although the overall project delay has grown from 12 to 16 weeks.

At the beginning of July, McDaniel brings the A, C, D, and E AHUs online (July 6th, 2004 progress meeting # 47).

When concerns about McDaniel finally appear outside the Progress Meetings, they are related to the B wing. The July 12th Buildings & Grounds Meeting says that "progress has slowed in B wing due to problems with the mechanical contractor." Dwyer's concern is that McDaniel cannot progress the belated B Building and keep progress on the remainder of areas (EDiS report 8/18/04).

In fact, up till July of 2004, the outline that EDiS is reporting to the IRSD is that the project has been delayed 12 - 16 months because of weather delays, but this is to be expected due to experienced conditions.

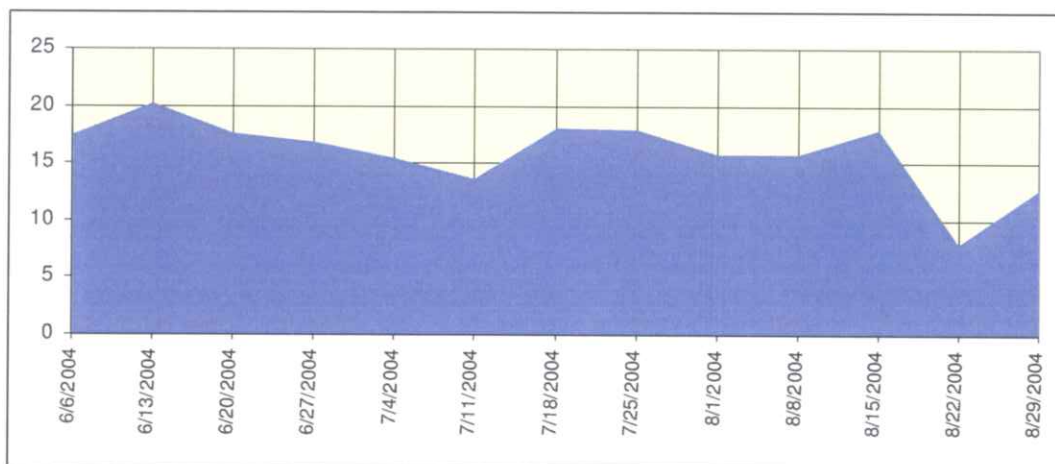
As a result of these impact EDiS notes that the school will open, with the possible exception of B Wing, which is a problem since that is the wing that contains the gym and the cafeteria. But up until July, there's no mention of any problem with McDaniel, while the above captioned August 18th, 2004 meeting notes that McDaniel is in the punch stages in buildings A, C, D and E with F and B ongoing. Clearly the reported delays in B excuse McDaniel from this belabored buildings failure and F is well on the way to punch.

It is imperative to note that the biweekly construction progress meetings approach remaining work in greater detail. Here the impact of initial delays and subsequent accelerated/compressed performance, on McDaniel's progress, are more apparent, clearly referencing that McDaniel is struggling in their attempt to complete all

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mechanical per the un impacted performance dates, especially at the penthouses, given the unwillingness to extend the schedule the aforementioned sixteen weeks (September 30th, 2004 substantial, November 30th, 2004 final at a minimum) noted by EDiS. But it's also clear, from these meetings, that McDaniel is making steady progress throughout the buildings. Throughout this period McDaniel's crew size remains constant at 15 - 20 men.

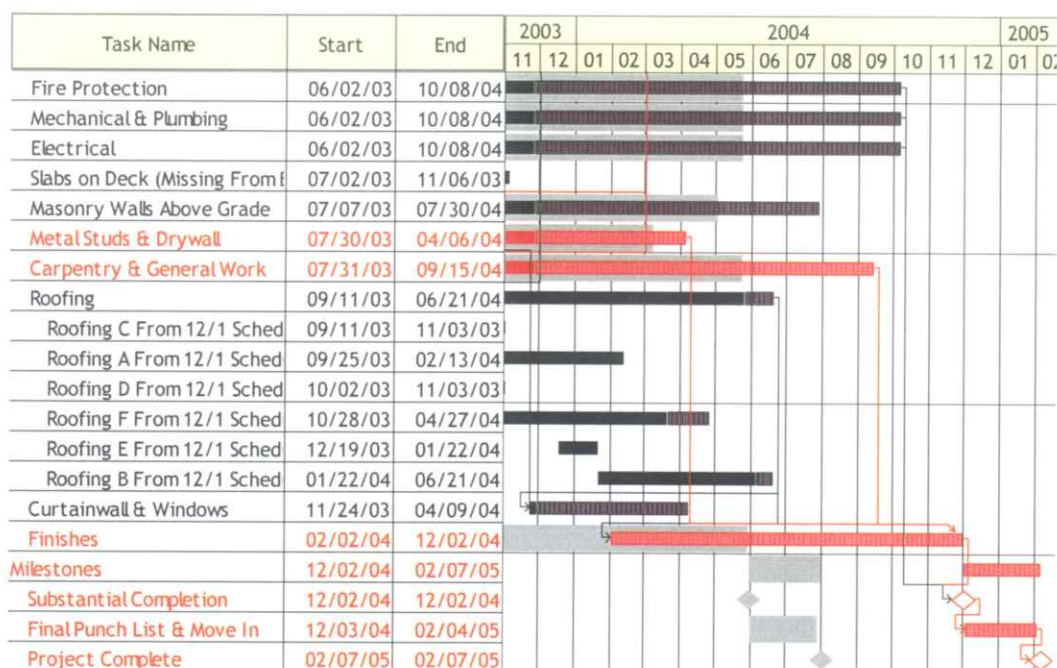


In July, relationships start to deteriorate between McDaniel and the management team. At the beginning of the month, McDaniel's name starts appearing in the Building & Grounds and the Monthly Project Status Report, but only mentioned as a delay to the completion of B Building - and there is no mention of the penthouse concerns, as there is no recognition of the aforementioned 12-16 weeks delay and corresponding equitable extension.

In fact, McDaniel has brought the majority of the AHU's online at the beginning of July, and making steady progress on punch lists in various buildings while vastly improving on production dates generated by PCM's schedule impact analysis that would have the project final completion in February rather than EDiS attempt for August for all except the B Building.

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A key turning point in the relationship between McDaniel and EDiS occurs on July 27th when RLI, McDaniel's surety, informs the IRSD that they should not issue any further monies to McDaniel without RLI's prior approval. With this letter, EDiS abandons its usual prior, informal style and moves with uncharacteristic determination and swiftness.

Consequently relationships deteriorate rapidly subsequent to RLI's July 27th 2004. Starting from this July 27th, 2004 date EDiS starts inundating McDaniel with notices of failed performance, but, again, based on a criterion founded in an un-impacted schedule that largely has no allowance for significant delays by parties other than McDaniels.

Had EDiS and the IRSD afforded an equitable adjustment to the contract the students would likely not have had the building until 2005, but conversely this would have allowed McDaniel the contractually mandated time to complete the project in line with the contractual durations and sequencing.

The second concern (aside from Delay) brought to fore by the engineer Allen & Shariff, and EDiS is the quality of installations, and especially McDaniel noted deviation from design, this, along with chaotic supervision/management, all result from EDiS's constructive acceleration of McDaniel's performance to achieve a date that is not supported by our current schedule impact analysis.

From the July 27th RLI letter of payment notice it was only thirty days later that Zimmer had supplanted McDaniel in the mechanical penthouses.

Noting a minimum twelve week weather impact asserted by EDiS the final completion should be represented as November 2nd of 2002. Therefore with two months remaining until final completion Zimmer is brought in to subsidize McDaniel's performance.

Using PCM's analysis and the final completion of February 7th, 2005 Zimmer was brought in five months prior to the final completion and three months prior to the substantial completion.

Despite an in depth review of afforded documentation we are unable to determine who came up with the idea of removing McDaniel from the penthouses, or who suggested that Zimmer take same over.

We are unable to determine how the initial purchase order to Zimmer was estimated, or who allowed Zimmer to dismantle the penthouses without pricing the repair essentially leaving the school vulnerable to this T & M request.

It appears the choice to use Zimmer to accelerate the contract is either privileged, or not available during discovery, and the first time the documents mention anything regarding Zimmer's involvement is on August 20th, 2004 when A&S faxes to Zimmer the Above Ceiling Inspection reports.

Like any apprehensive situation, it only took weeks to move from inception to conclusion. On August 27th, only a month after RLI's letter, EDIS directs McDaniel that they've been evicted from the penthouses, but that McDaniel is to continue working on all other contract work.

Three days later, on August 30th, 2004, three months prior to the MPH impacted substantial completion date (12/2/04), and five months prior to the critical path impact to final completion (2/7/05) (accounting for an early, but largely ineffective, start of finishes) established by PCM/McDaniel, EDIS confides to the IRSD that Zimmer is ready to take over A, C, D, E and F penthouses and that each penthouse has several days worth of work to get them completed.

On August 31st, A&S and Zimmer tour the penthouses to review outstanding work. On September 8th the IRSD gives Zimmer official notice that it is now responsible for the penthouses. Attached to the notice was a list of work items to be accomplished, but no dollar figure - the letter says that Zimmer will issue a purchase order for the amount.

From the project documentation it remains difficult to ascertain whether the IRSD was actively involved in EDiS impact analysis, or the decision making process that

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ultimately resulted in McDaniel's supplementation and finally termination was analyzed and presented by EDiS alone.

In that the IRSD's legal counsel

- directed them to not contract directly with Zimmer without McDaniels's consent
- argues that RLI's position regarding overpayment to McDaniel by EDiS/Becker Morgan has prejudiced remuneration.

It remains difficult to understand why the IRSD in fact took these actions in light of counsel recommendation and the clear progress being achieved at site despite significant impacts and delays.

What benefit did the IRSD gain by removing McDaniel from the project altogether at a time when Zimmer was working in the penthouses and McDaniel in the various structures? Even as late as the November 18th, 2004 meeting, wherein the superintendent states to EDiS "You kept telling us he was doing a good job and he wasn't." would imply that IRSD was functioning solely on the recommendations and reporting of EDiS.

In the end it would appear that the decision to remove McDaniel, from the penthouse and Building F mechanical, arose from the embarrassment of not previously adjusting the schedule for gross delay and active interference impacts arising from the belated performance of the concrete, steel, framing, and roofing contractors, and the out of sequence performance by the masonry and interior finishes contractors.

The effort to remove McDaniel from the project, altogether, may also arise from RLI's unwillingness to supplement McDaniel and therein fund the recovery schedule that EDiS was requiring in their recent schedule updates which recognize the IRSD's demand for a building to open five months ahead of the impacted schedule, without any cost allowance for accelerated performance.

Prior to Zimmer's introduction there was a significant amount of penthouse piping, valves and fittings to place, cut in, or revise, but the effort expended by McDaniel as a result of schedule acceleration and compression, was to get the units operational despite months of un recognized impact that would have afforded substantively more time to allow finish construction amidst controlled air.

Prior to Zimmer's involvement the rooftop AHU's, outside of the delayed F and B Buildings wee complete. Both boilers had been set and pipe, and one of the two boilers was brought on line in September of 2004 (The second boiler required a pump replacement). The gas piping in F, to bring the boiler on line was reported complete by Zimmer in the September project schedule update

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As for the B Building that had a roof complete in June, and exterior walls complete in July, as of September exposed ductwork is substantially complete while concealed duct installation ongoing, piping and insulation is 98% complete. Clearly, except for Building B, the mechanical performance in the remainder of the buildings, per EDiS September monthly report, is in the punch stage.

The September 8th - 14th 2004 Updated Construction Sequencing notes that McDaniel needs to complete above ceiling punch lists in Buildings A through F with all other open work, aside from balancing, in Building B.

The handwritten September 13th, 2004 executive meeting attended by Savage, Headman, Miller and Weer notes that Zimmer Mechanical will start next week and that McDaniel only has \$300,000 left in its contract.

While EDiS/IRSD positioned Zimer to supplement McDaniel's effort to bring the penthouses, boilers, and overall mechanical systems on line, while simultaneously administering to punch lists in August, September and, in a more limited role in October, and progressing the more belated performance dates in F & B Buildings, all to afford occupancy months prior to the impacted performance requirements, met with an illogical response from EDiS/IRSD.

The response was the introduction of Zimmer to supplement the penthouse construction as of August 27th, and a notice of the owner consideration of terminating the contract on the 8th of September 2004.

These two actions, in concert with the management team's unwillingness to recognize prior delay and active interferences, and the impact they had on McDaniel's finances, would stop any further distribution of remaining funds and consequently resulted in McDaniel's ten man crew, as of early September, dropping to an average five man crew.

Clearly Zimmer's immediate actions in the Penthouse to dismantle all the mechanical rooms, and subsequently increase the scope and cost to complete the penthouse demonstrated EDiS's continued difficulty in effectively managing the project.

On October 11th, 2004 Becker & Morgan recommended termination of McDaniel Plumbing & Heating predicated on their failure to staff the project with adequate labor and materials, the failure to pay vendors and the, poor workmanship and lack of shop drawings. It appears the Becker Morgan did not consider the impacts of delays by prior contractors that impacted McDaniel's overall performance.

The termination is even more of a concern I that at this juncture Zimmer was in fact in the penthouses and the F Mechanical room since early September, not McDaniel, and the penthouses are, like Building B and the outstanding punch items on the

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project critical path. Clearly, in that McDaniel had already been subsidized in an effort to accelerate performance they were responsible for a far smaller project scope, and were progressing same prior to the threat of termination had adverse impact on their finances.

During their short period of co existence McDaniel had no overview of Zimmer's efforts, and the scope of work, or better said the engineer and Zimmer's interpretation of this scope, would drive the contract critical path along with the completion of B Building, neither of which was under McDaniel's control.

The simple fact that the management team was unwilling to implement an equitable adjustment to the contract to afford more time, that ultimately would alienate the owner, but relieve much of the impact incurred by McDaniel demonstrates the mindset that resulted in this termination.

In summary had EDiS been willing to

- equitably extend the contract for impacts in excess of five months
- mandated performance to baseline milestone constraints for
 - site workfoundations
 - steel erection
 - slab placement
 - roofing
 - masonry
- fend off other contractors working out of sequence (Early masonry, Early finishes)
- afforded an enclosed working area (2nd winter in unanticipated open buildings.
- helped avert building progress as much as twelve months late prior to McDaniel involvement

McDaniel could have averted the termination, and the building would have been competed in early 2005, possibly late 2004, including any needed repairs or supplementary contract documentation if EDiS/IRSD had simply recognized the delays referenced throughout the project issued timely extensions and helped mitigate labor losses by controlling progress sequences.

What EDiS/IRSD in fact did was ignore the delay impacts, not police delinquent performance by others, constructively accelerate/compress follow up mechanical sequences requiring work in adverse conditions, and then terminate a contractor, McDaniel, who had been burdened with the majority of the aforementioned impacts.

The following pages set forth our estimate of material and labor overruns arising from the impacts and subsequent acceleration noted in this narrative.

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McDANIEL EXPENSES ARISING FROM DELAY AND ACTIVE INTERFERENCES

The following are McDaniel's cost/estimated expenses arising from delays and/or active interferences with McDaniel's contract:

McDaniel Plumbing & Heating - Sussex Central High School		Duration -
Extended Home Office Administrative Expense		Apportioned
Start Date (NTP)	8/28/2002	
Original Contract Substantial Completion Date	5/31/2004	642
Actual Contract Termination Date	11/14/2004	167
Entire Calendar Day Duration		809
McDaniel Sales for Performance Period		
2002 & 2003 - 2003 Gross Sales of 6,491,495.40		
Apportioned for 2002 (8/28 - 12/31/03) & 2003	\$6,491,495	\$8,714,610
2004 Gross Sales 4,588,639.37	\$4,588,639	\$3,997,773
2005 Gross Sales 4,604,611.64	\$5,566,133	
Total Sales for the Performance Period	\$16,646,268	\$12,712,384
Total Sales Sussex Central High School		\$3,000,130
Sussex Central High School Percentage of Overall Sales Performance Period		23.60%
McDaniel General & Administrative Expense for Performance Period		
2003 Administrative Expense Apportioned for 2002 & 2003	\$79,775	\$107,095
2003 Overhead Expense	\$941,896	\$1,264,463
2004 Administrative Expense	\$682,554	\$594,664
2004 Overhead Expense	\$27,683	\$24,118
Total General & Administrative Expense for the Overall Performance Period		\$1,990,340
General & Administrative Expense Apportioned For Sussex Central High		\$469,721
Per Diem Apportioned General & Administrative Expense		\$581
Total Extended General & Administrative Expense		\$96,963

McDaniel Plumbing & Heating - Sussex Central High School

Site Office Administrative Expense

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	Base Rate + 22% MPH Contributions	Indirect Supervision	Per Cal Diem Value
Indirect Project Foremen Involvement			
Piping Roger Dill or other 75% Indirect	40.26	241.56	172.54
Sheet metal Matt Fagan or other 50% Indirect	30.71	122.83	87.74
(2) Project Vehicles 3/4 Ton 2 Whl Drive MCAA Pg 47			93.53
(3) Telephone & Cell Phone Services	80		8.00
(3) Gasoline Allowance @ \$400 per Month per Vehicle	433		43.33
Safety Meetings 1 hour each Week			286.93
Access, Cleanup & Material Handling at 1 man per work day at an achieved rate of 34.0581			194.62
Small Tooling @ .5% of Contract Value (R S Means)			18.54
Large Tooling (See Worksheet Below)			66.64
Sub Total			971.87
Sub Total for Delay Period August 6th, 2004 Through October 24th, 2004 - 79 calendar days			76778
(2) Project Office Trailer AP (\$9982.21+ \$781.25 Prorated)			2800
Extended & Impacted Backhoe Expense			19562
Total Site Office Direct Supervision Expense			99140

TOOLS

Tooling - MCAA Ownership & Operating Expenses - Monthly Rate Divided by 30 Calendar Days	Qty	Pg #	Monthly	Qty x Monthly Divided by 30 Cal Days
Acid Pipe Fusion Machines				0.00
Aerial Lift, Scissor, Self Propelled, Electric		19	869.6	0.00
Air Compressors		1	124.96	0.00
Air Conditioner		25	84.4	1.00
Air Ducts 8"x8"x10"				0.00
Assorted 1/2" - 1" Conduit Benders		3	110.34	0.00
Cable Cutters		3	14.7	0.00
Calculator		25	27.16	0.00
Chain Hoists 1 Ton	4	15	25.8	3.44
Chain Vice Up to 6"		38	13.55	0.00

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Chipping Hammer		2	85.78	0.00
Chop Saw - Hand Held Electric 14"	2	33	238.3	15.89
Come Alongs 1/4 Ton				0.00
Come Alongs 3/4 Ton	4	15	38.7	5.16
Copper Cleaning Machine		6	95.81	0.00
Cordless 18V 1/2" Variable Speed Drill	7	3	79.2	18.48
Core Machine Bits 3"		8	123.75	0.00
Core Machine Bits 4"		8	153.75	0.00
Core Machine Bits 5"		8	164	0.00
Core Machine Bits 6"		8	193.9	0.00
Core Machines	1	8	450.25	15.01
Desk & Chair		25	28.94	0.00
Die Heads 1" - 2"	2	27	42.75	2.85
Drill 1/2" Variable Speed	2	8	72.15	4.81
Drill 3/8 Variable Speed		8	66.88	0.00
Fans 8"				0.00
File Cabinets		25	29.65	0.00
Fire Extinguisher		31	26.65	0.00
First Aid Kit		31	15.6	0.00
Storage Bin 4'x6'				0.00
Gang Boxes		12	48.9	0.00
Spot Welders 225 Amp		49	553.8	0.00
Hammer Drill Rotary 2"		9	320.2	0.00
Hammer Drill Rotary 3/4"		9	134.2	0.00
Hammer Drill Rotary 7/8"		9	175.2	0.00
Hand Held Grinders (7" Angle)		37	49.6	0.00
Hand Truck 2 Wheel		41	21.95	0.00
Hand Truck 4 Wheel		41	44.9	0.00
Hijack Lifts				0.00
Hole Saw Kits (3/4 - 4 1/2)				0.00
Hoses 1/2 - 5/8		2	21.68	0.00
Ladder 10'		18	40.25	0.00
Ladder 12'		18	44	0.00
Ladder 32' Extension		17	67.2	0.00
Ladder 6'		18	17.6	0.00
Ladder 8'		18	25.18	0.00
Laser Level {Pipe & Sewer}		18	504.1	0.00
Nylon Slings 3" x 10'		16	8.5	0.00
Pallet Jack		24	221.6	0.00
Pipe & Conduit Cutter		7	36.3	0.00
Pipe Carts				0.00

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Pipe Stands	26	9.65	0.00
Pipe Threader (Rigid 300 + Threader)	26	239.65	0.00
Pipe Threaders (Collins 22A)	26	350	0.00
Portable Flood Lights	21	75	0.00
Conduit Bender Hydraulic to 5"	3	598.38	0.00
Propane Heaters	14	79.2	0.00
Propane Torch	28	55.8	0.00
Pump Electrically Operated Test	30	57.4	0.00
Radios 2 Way	50	10	0.00
Right Angle Drill 1/2"	8	114.4	0.00
Rigid 600 Power Drive	26	132	0.00
Rigid Stock 1-2"			0.00
Oxy Acetylene Protective Gear Hood/Gloves	47	19.25	0.00
Roust-A-Bout Material Lift 20'	24	635.25	0.00
Saw Hand Heels 4 3/4"	33	89.95	0.00
Saw 16" Abrasive	32	97.3	0.00
Sawsall - 2 Speed	34	25	0.00
Scaffolding Sections Complete	34	106.25	0.00
Soil Pipe Cutter	7	79.25	0.00
Soldering Irons	28	21	0.00
Tarpaulin	50	6	0.00
Test Balls 2" and 3"	28	4.3	0.00
Test Balls 4"	28	5.35	0.00
Test Balls 5"	28	38.6	0.00
Test Balls 6"	28	50.9	0.00
Up to 2" Hydraulic Punch	31	22.85	0.00
Victaulic Grooving Machine	27	398.2	0.00
Welder Electric 500 Amp	48	375.4	0.00
Wet Dry Vac	37	44.6	0.00
Wrench 12"	39	1.05	0.00
Wrench 14"	39	1.05	0.00
Wrench 18"	39	2.1	0.00
Wrench 24"	39	3.15	0.00
Wrench 36"	39	5.3	0.00
Genie Lift (Rental)	24	366.45	0.00
Hilti Gun	12	123.75	0.00
Self Propelled Aerial Lifts 20-30	19	1185	0.00
			66.64

United Rental Backhoe Expense

Date

Amount

2/14/2003

1843.37

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1/18/2003	2505.5
3/23/2003	2202.69
4/20/2003	1973.37
4/20/2003	2072.69
5/18/2003	1843.37
6/16/2003	2072.69
6/16/2003	1843.37
6/19/2003	1973.37
7/13/2003	1843.37
7/24/2003	2072.69
8/1/2003	1231.85
Subtotal	23478.33
Estimated - 2 Months, 1 backhoe	3916.06
Net Overrun	19562

McDaniel Plumbing & Heating - Sussex Central High School**Labor Loss of Efficiency**

	Fitters	Tin Knockers	Laborers	Operators	Insu-lator	Travel	Super-vision	Clean-up
Bid Hours	19989	6000	840		3000	100	160	160
Bid Rate	32.20	28.37	17		23.28	25	38	28
Bid Cost	643651	170220	14280		69840	2500	6080	4480
Average Rate								
Shop labor noted in MPH								
Memo 7/30/07								
Actual Incurred Cost Per								
MP&H								
Sub Total Actual Labor Per								
MP&H (R11+R12)								
Labor Overrun Sub Total								
R13-R9								
\$ Labor Claimed Under Site								
Office								
\$ Labor Claimed in Change Orders (169 Hrs @ \$40								
Per Hr)								
Net Labor Overrun								
Labor Loss of Efficiency	Valve	Testing	Pipe ID	Set	Kitchen	Fixture	Under-	

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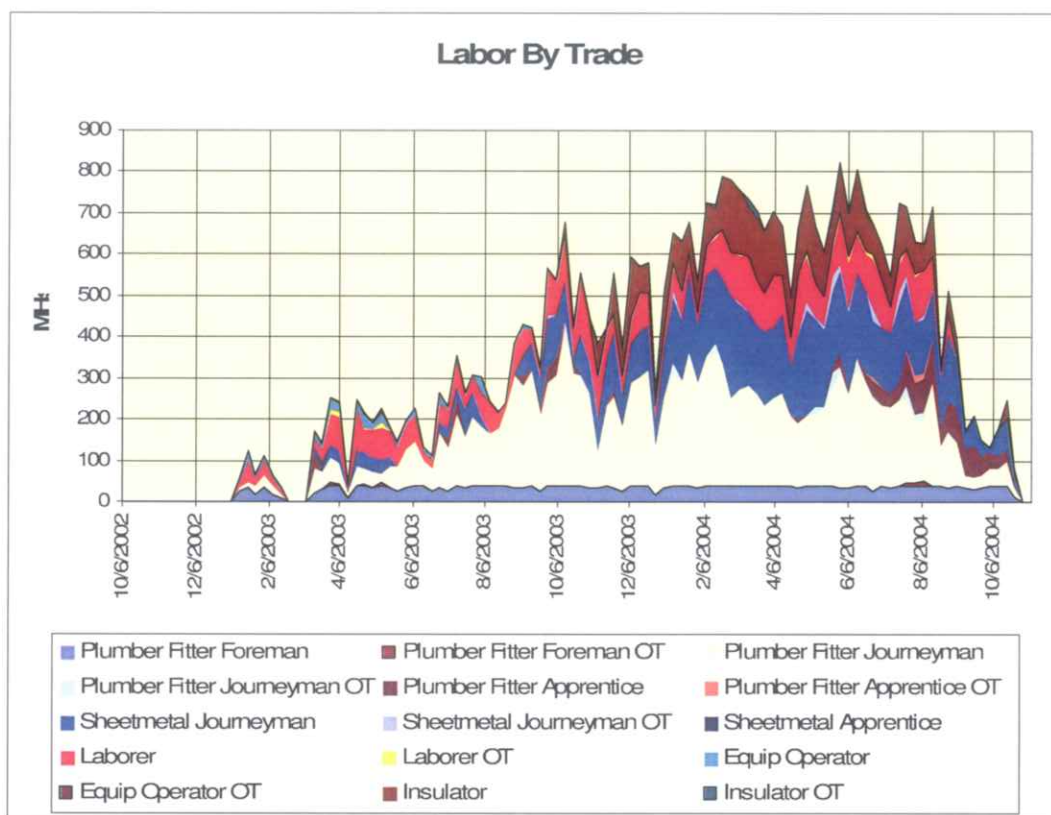
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	Charts & Tags	Equip	ground	
Bid Hours	80	1500	140	2150
Bid Rate	35	23	35	34
		3450		32
Bid Cost	2800	0	4900	73100
Average Rate				20736
Shop labor noted in MPH				911051
Memo 7/30/07				30.12
Actual Incurred Cost Per				114292
MP&H				135837
Sub Total Actual Labor Per				2
MP&H (R11+R12)				147266
Labor Overrun Sub Total				4
R13-R9				561612
\$ Labor Claimed Under Site				
Office				-123885
\$ Labor Claimed in Change				
Orders (169 Hrs @ \$40 Per				
Hr)				-6760
Net Labor Overrun				430968

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McDaniel Plumbing & Heating - Sussex Central High School

Damages Recap

Home Office Administrative Expense	96963
Site Office Administrative Expense	99140
Wage Rate Increases Pipe Fitting	
Material Cost Escalation	
Labor Loss of Productivity	430968
Constructive Change Orders	
Sub Total	627071
Overhead @ 10%	53011
Sub Total	680082
Profit @ 10%	68008
Sub Total	748090
Bond @ 1%	7481

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TOTAL

755571